See separate instructions.

1	Issuer's name				2 Issuer's employer identification number (EIN)				
	CI Corporate Bon	nd Class (O)	N/A						
3	Name of contact for additional information <b>4</b> Telephone No. of contact				5 Email address of contact				
	Duarte Boucinha			-681-1752	dboucinha@ci.com				
6	Number and street (or P.O. box if mail is not delivered			street address) of contact	7 City, town, or post office, state, and ZIP code of contact				
	2 Queen Street East, 20th Floor				Toronto, Ontario, M5C 3G7				
8	Date of action			9 Classification and description					
	Tax Year 2021			Non-taxable distrib	n-taxable distribution				
10	CUSIP number	11 Serial number(	s)	12 Ticker symbol	13 Account number(s)				
	N/A	N/A		N/A	N/A				
P					ck of form for additional questions.				
14	-				-				
17	Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action A non-taxable distribution was made to shareholders throughout the 2021 taxation year.								
		See question 15 for per unit information of the return of capital that occurred throughout							
		the 2021 taxable year.							
			,						
15	Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis $\triangleright$ 0.08360 per unit								
			0.00500 pc	r unit					
16	Describe the calculation valuation dates ►	on of the change in $k N/A$	asis and the	data that supports the calculation,	such as the market values of securities and the				

For Paperwork Reduction Act Notice, see the separate Instructions.

Form 89	937 (12-2	017)			Page <b>2</b>
Part		Drganizational Action (continued)			
<b>17</b> L	ist the	applicable Internal Revenue Code section	(s) and subsection(s) upon which the tax tre	eatment is based ▶	• <u>IRC section 301(c)(2)</u> , 312 and 316
<b>18</b> C	Can any	resulting loss be recognized? N/I	A		
<b>19</b> P	Provide	any other information necessary to impler	nent the adjustment, such as the reportable	e tax year ►	N/A
Sign			nined this return, including accompanying schedu preparer (other than officer) is based on all inform		
Here				Date►	
	Print	our name ► Darie Urbanky			and Chief Operating Officer
Paid Prepa	arer	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed
Use (		Firm's name ► Firm's address ►			Firm's EIN ► Phone no.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054